



3013 (02-09-04)

ANNUAL REPORT

OF

Name: WAUKESHA WATER UTILITY

Principal Office: 115 DELAFIELD ST
WAUKESHA, WI 53188-3615

For the Year Ended: DECEMBER 31, 2002

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WAUKESHA WATER UTILITY

Utility Address: 115 DELAFIELD ST
WAUKESHA, WI 53188-3615

When was utility organized? 4/2/1907

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: PEGGY A STEENO
Title: ADMINISTRATIVE SERVICES MANAGER

Office Address:
115 DELAFIELD ST
WAUKESHA, WI 53188

Telephone: (262) 521 - 5272 EXT 512

Fax Number: (262) 521 - 5265

E-mail Address: psteeno@waukesha-water.com

President, chairman, or head of utility commission/board or committee:

Name: DAN WARREN
Title: PRESIDENT

Office Address:
115 DELAFIELD ST
WAUKESHA, WI 53188-3615

Telephone: (262) 521 - 5272

Fax Number: (262) 521 - 5265

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name:

Title:

Office Address: VIRCHOW KRAUSE & CO
4600 AMERICAN PKWY
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address:

Date of most recent audit report: 2/21/2003

Period covered by most recent audit: 2002

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: DAN DUCHNIAK

Title: GENERAL MANAGER

Office Address:

115 DELAFIELD ST
WAUKESHA, WI 53188-3615

Telephone: (262) 521 - 5272 EXT 518

Fax Number: (262) 521 - 5265

E-mail Address: dduchniak@waukesha-water.com

Name of utility commission/committee: WAUKESHA WATER COMMISSION

Names of members of utility commission/committee:

- MR GERALD COURI, COMMISSIONER
- MR JEFF FOWLE, ALDERMAN
- MR MANNING KILTON, SECRETARY
- MRS CAROL LOMBARDI, MAYOR
- MR DANIEL WARREN, PRESIDENT

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	6,471,580	5,725,488	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,306,893	2,976,920	2
Depreciation Expense (403)	1,220,774	1,145,913	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	846,668	851,523	5
Total Operating Expenses	5,374,335	4,974,356	
Net Operating Income	1,097,245	751,132	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,097,245	751,132	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	88,780	252,020	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	88,780	252,020	
Total Income	1,186,025	1,003,152	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	1,186,025	1,003,152	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	251,458	250,301	14
Amortization of Debt Discount and Expense (428)	41,187	90,364	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	292,645	340,665	
Net Income	893,380	662,487	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	17,464,985	16,802,498	20
Balance Transferred from Income (433)	893,380	662,487	21
Miscellaneous Credits to Surplus (434)	9	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	18,358,374	17,464,985	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE	0	3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE	0	4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	88,780	5
Total (Acct. 419):	88,780	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
ADJUSTMENT DUE TO ROUNDING OVER 2-YR PERIOD	9	9
Total (Acct. 434):	9	
Miscellaneous Debits to Surplus (435):		
NONE	0	10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

- | |
|---|
| <p>1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	6,471,580	0	0	0	6,471,580	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	6,471,580	0	0	0	6,471,580	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
 2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
 3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	1,251,245	35,742	1,286,987	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	278,563	10,922	289,485	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	46,664	(46,664)	0	18
All other accounts			0	19
Total Payroll	1,576,472	0	1,576,472	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	56,135,587	53,299,034	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	15,249,635	14,314,727	2
Net Utility Plant	40,885,952	38,984,307	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	40,885,952	38,984,307	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	18,720	18,720	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	18,720	18,720	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	3,280,253	3,931,947	9
Total Other Property and Investments	3,280,253	3,931,947	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,226,756	594,221	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	1,150	1,150	12
Temporary Cash Investments (136)	407,379	484,265	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,803,135	1,534,613	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	16,495	16,495	17
Receivables from Municipality (145)	(4,687)	101,895	18
Materials and Supplies (151-163)	271,808	281,427	19
Prepayments (165)	56,594	52,220	20
Interest and Dividends Receivable (171)	0	0	21
Accrued Utility Revenues (173)	699,449	635,071	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
Total Current and Accrued Assets	4,445,089	3,668,367	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	181,892	223,080	24
Other Deferred Debits (182-186)	375,752	347,915	25
Total Deferred Debits	557,644	570,995	
Total Assets and Other Debits	49,168,938	47,155,616	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,936,960	1,614,613	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	18,358,374	17,464,985	28
Total Proprietary Capital	20,295,334	19,079,598	
LONG-TERM DEBT			
Bonds (221-222)	5,215,000	5,910,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	5,215,000	5,910,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	254,103	476,278	33
Payables to Municipality (233)	1,719,171	1,390,646	34
Customer Deposits (235)	6,850	6,035	35
Taxes Accrued (236)	837,822	837,822	36
Interest Accrued (237)	56,994	64,821	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	13,024	8,839	40
Miscellaneous Current and Accrued Liabilities (242)	85,822	133,422	41
Total Current and Accrued Liabilities	2,973,786	2,917,863	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	939,460	939,460	43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	939,460	939,460	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	45
Injuries and Damages Reserve (262)	0	0	46
Pensions and Benefits Reserve (263)	0	0	47
Miscellaneous Operating Reserves (265)	0	0	48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	19,745,358	18,308,695	49
Total Liabilities and Other Credits	49,168,938	47,155,616	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	55,837,334	0	0	0	1
Utility Plant Purchased or Sold (102)	0	0	0	0	2
Utility Plant in Process of Reclassification (103)	0	0	0	0	3
Utility Plant Leased to Others (104)	0	0	0	0	4
Property Held for Future Use (105)	16,025	0	0	0	5
Completed Construction not Classified (106)	0	0	0	0	6
Construction Work in Progress (107)	282,228	0	0	0	7
Total Utility Plant	56,135,587	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	15,249,635	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0	0	0	0	9
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0	0	0	0	10
Accumulated Provision for Amortization of Utility Plant in Service (114)	0	0	0	0	11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)	0	0	0	0	12
Accumulated Provision for Amortization of Property Held for Future Use (116)	0	0	0	0	13
Total Accumulated Provision	15,249,635	0	0	0	
Net Utility Plant	40,885,952	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	14,314,727				14,314,727	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	1,220,774				1,220,774	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	122,323				122,323	6
Accruals charged other						7
accounts (specify):						8
Clearing accts	120,518				120,518	9
Salvage	33,505				33,505	10
Other credits (specify):						11
	0				0	12
Total credits	1,497,120	0	0	0	1,497,120	13
Debits during year						14
Book cost of plant retired	554,412				554,412	15
Cost of removal	7,800				7,800	16
Other debits (specify):						17
	0				0	18
Total debits	562,212	0	0	0	562,212	19
Balance End of Year	15,249,635	0	0	0	15,249,635	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
Non-utility property	18,720			18,720	2
Total Nonutility Property (121)	18,720	0	0	18,720	
Less accum. prov. depr. & amort. (122)	18,720			18,720	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	16,495	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	16,495	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel (151)					0	0 1
Fuel stock expenses (152)					0	0 2
Plant mat. & oper. sup. (154)					0	0 3
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility (154)	271,808	281,427 2
Sewer utility (154)		0 3
Heating utility (154)		0 4
Gas utility (154)		0 5
Merchandise (155)		0 6
Other materials & supplies (156)		0 7
Stores expense (163)	0	0 8
Total Materials and Supplies	271,808	281,427

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
DISCOUNT/UNAMORTIZE OF 1994E BONDS	12,060	428	6,212	1
DISCOUNT/UNAMORTIZE OF 1995D BONDS	4,571	428	4,815	2
DISCOUNT/UNAMORTIZE OF 2001D BONDS	8,755	428	60,920	3
UNAMORTIZE LOSS OF ADVANCED REFUNDING	15,801	428	109,945	4
Total			181,892	
Unamortized premium on debt (251)				
NONE				5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,614,613	1
Changes during year (explain):		
TIF #12 WAUKESHA CORP CENTER, MAINS, HYD & LATERALS	322,347	2
Balance end of year	<u><u>1,936,960</u></u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
BOND ISSUE/1994E	01/01/1994	10/01/2003	4.63%	530,000	1
BOND ISSUE/1995D	12/01/1995	10/01/2004	5.39%	350,000	2
BOND ISSUE/2001D-ADVANCED REFUNDING	06/15/2001	10/01/2015	4.46%	4,335,000	3
Total Bonds (Account 221):				5,215,000	
Total Reacquired Bonds (Account 222)				0	4

Net amount of bonds outstanding December 31: 5,215,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	837,822	1
Accruals:		
Charged water department expense	841,237	2
Charged electric department expense		3
Charged sewer department expense	44,454	4
Other (explain):		
Tax equivalent charged to clearing accts	50,000	5
Total Accruals and other credits	935,691	
Taxes paid during year:		
County, state and local taxes	840,079	6
Social Security taxes	94,471	7
PSC Remainder Assessment		8
Other (explain):		
A/N 4082: Unemployment taxes	(209)	9
A/N 4084: SARA fees	1,350	10
Total payments and other debits	935,691	
Balance end of year	837,822	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
REVENUE BONDS - 1994E ISSUE	11,832	41,593	47,330	6,095	1
REVENUE BONDS - 1995D ISSUE	5,997	22,150	23,990	4,157	2
REVENUE BONDS - 2001D ISSUE	46,992	187,715	187,965	46,742	3
Subtotal	64,821	251,458	259,285	56,994	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	64,821	251,458	259,285	56,994	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	18,308,695	0	0	0	0	18,308,695	1
Add credits during year:							
For Services	400,227					400,227	2
For Mains	1,036,436					1,036,436	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	19,745,358	0	0	0	0	19,745,358	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Sinking Funds (125):		
A/N 1250: DEBT PAYMENT FUND	317,985	3
A/N 1251: DEBT RESERVE FUND	840,470	4
A/N 1258: TECHNOLOGY REPLACEMENT FUND	300,023	5
Total (Acct. 125):	1,458,478	
Depreciation Fund (126):		
A/N 1261: IMPROVEMENT FUND	873,425	6
A/N 1265: EQUIPMENT REPLACEMENT FUND	110,707	7
Total (Acct. 126):	984,132	
Other Special Funds (128):		
A/N 1280: FAIR MARKET VALUE	(3,434)	8
A/N 1287: TAX EQUIV RESERVE ACCT	841,077	9
Total (Acct. 128):	837,643	
Interest Special Deposits (132):		
NONE	0	10
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE	0	11
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE	0	12
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	1,803,135	13
Electric	0	14
Sewer (Regulated)	0	15
Other (specify):		
NONE	0	16
Total (Acct. 142):	1,803,135	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	17

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
Merchandising, jobbing and contract work	0	18
Other (specify):		
NONE	0	19
Total (Acct. 143):	0	
Receivables from Municipality (145):		
A/N 1452: SEWER BILLING FEES	(4,687)	20
Total (Acct. 145):	(4,687)	
Prepayments (165):		
A/N 1650: PREPAID INS/LIABILITY & PROPERTY	21,782	21
A/N 1651: PREPAID INS/MISC	1,581	22
A/N 1652: PREAPID INS/HEALTH	31,844	23
A/N 1653: PREPAID INS/LIFE	1,387	24
Total (Acct. 165):	56,594	
Extraordinary Property Losses (182):		
NONE	0	25
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE	0	26
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE	0	27
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE	0	28
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
A/N 1860: RADIUM COMPLIANCE	267,009	29
A/N 1860: MASTER PLAN STUDY	13,256	30
A/N 1860: DAVIDSON TOWER LEAD PAINT REMOVAL	95,487	31
Total (Acct. 186):	375,752	
Payables to Municipality (233):		
A/N 2331: SEWER USER FEES	1,006,270	32
A/N 2336: SEWER CONNECTION FEES	7,115	33
A/N 2337: SEWER END OF MONTH TRANSFERS	705,786	34
Total (Acct. 233):	1,719,171	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
<hr/>	
Other Deferred Credits (253):	
NONE	0 35
Total (Acct. 253):	0
<hr/>	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	54,129,365	0	0	0	54,129,365	1
Materials and Supplies	276,617	0	0	0	276,617	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	14,782,181	0	0	0	14,782,181	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	19,027,026	0	0	0	19,027,026	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	20,596,775	0	0	0	20,596,775	
Net Operating Income	1,097,245	0	0	0	1,097,245	8
Net Operating Income as a percent of Average Net Rate Base						
	5.33%	N/A	N/A	N/A	5.33%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,775,786	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	17,911,679	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	19,687,465	
Net Income		
Net Income	893,380	5
 Percent Return on Proprietary Capital	 4.54%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

Yes - we implemented a 9.82% water rate increase for service as of 1/01/2002.

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

1. CONTINUE TO PURSUE RADIUM STANDARD CHANGES
2. WORKING ON A NEW WATER SUPPLY
3. RESTARTING A GIS PROJECT
4. IMPROVEMENTS & ENHANCEMENTS TO OUR CIS INFORMATION SYSTEM CONTINUES
5. AMR RADIO READS NEW IN 2002

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

A/N 419 Interest & Dividend Income: \$163,240 - 65% decrease. This is a result of much lower interest rates available in 2002.

Net Nonutility Property (Accts. 121 & 122) (Page F-09)

A/N 122 Net Nonutility Property: book value of Lawnsdale, Caldwell/4th St standpipe. Removed from service in 1979.

Capital Paid in by Municipality (Acct. 200) (Page F-13)

A/N 2021 & 2022: additional contribution for the new Waukesha Corporate Center Industrial Park - TIF #12.

Bonds (Accts. 221 and 222) (Page F-14)

A/N 221 Bonds: includes current portion

Balance Sheet End-of-Year Account Balances (Page F-19)

A/N 125 Sinking Funds: \$335,303 - 29% increase. We have allowed interest to accrue and made monthly transfers to these accts. We used a portion of the monies to make our semi-annual bond principal & interest payments.

A/N 126 Depreciation Fund: (\$920,146) - 50% decrease. This is a result of lower interest rates available in 2002 plus annual transfers from these accts per our bond covenants. Monies are used to purchase capital items.

A/N 128 Other Special Funds: (\$66,851) - 8% decrease. We funded these accts monthly & allowed interest to accrue. The FMV percentage is provided by LGIP. These accts are used to pay our property tax equivalent to the city.

A/N 142 Customer Accts Receivable: \$268,522 - 17.4% increase. This acct includes water & sewer. A rate increase of 9.285% was implemented in 2002.

A/N 145 Sewer billing fees: represents the amount that was overbilled in 2002.

A/N 186 Misc Deferred Debits: \$27,837 - 8% increase. This acct includes the costs of consulting services for the Radium Compliance Study, Master Plan, & Davidson Tank lead paint removal & painting project. The first 2 were amortized by PSC authorization DWCCA-6240-BJM dated 2/14/2000 for 7 yrs and 5 yrs respectively, the last amortized for 5 yrs per letter on file. The 3-year study of the Master Plan ended this year.

A/N 233 Payables to Municipality: \$328,525 - 23% increase. The increase is the result of a sewer rate increase in 2002. A/N 2337 represents the sewer user fees collected for sewer usage but not transferred the city until Jan, 2003.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

1/16/04, no response; add to 2003 review.
July 22, 2003

Ms. Peggy A. Steeno, Administrative Services Manager
Waukesha Water Utility
115 Delafield Street
Waukesha, WI 53188-3615

Re: Analytical Review AR-6240-ELE

Dear Ms. Steeno:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. There are 17,872 meters reported in use on Page W-19. However, 18,501 services are reported in use on Page W-18. Please explain why there are 629 more services in use than meters in use. There are also 0 services reported "not in use" on Page W-18. Please confirm that all the services reported on Page W-18 are in use.
2. On Page W-19, there are ten 6-inch meters reported in use, classified as commercial, industrial or public authority. However only nine of them are reported as tested. Meters 6-inch and larger in use are to be tested annually. Please explain why all ten were not tested.
3. The order dated November 8, 2001, in docket 6240-WR-103 certified a revised schedule of depreciation rates for your utility. Enclosed is a copy of these rates which should be used beginning in 2003.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter.

We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke

FINANCIAL SECTION FOOTNOTES

Financial Specialist
Division of Water, Compliance, and Consumer Affairs

w:ELE:pr/compl/analytical reviews/2002 pending comments/6240 Waukesha.doc

Enclosure

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	6,245,496	1
Total Sales of Water	6,245,496	
Other Operating Revenues		
Forfeited Discounts (470)	48,090	2
Miscellaneous Service Revenues (471)	3	3
Rents from Water Property (472)	124,274	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	53,717	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	226,084	
Total Operating Revenues	6,471,580	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	259,828	8
Pumping Expenses (620-633)	809,286	9
Water Treatment Expenses (640-652)	202,189	10
Transmission and Distribution Expenses (660-678)	761,850	11
Customer Accounts Expenses (901-905)	153,882	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	1,119,858	14
Total Operation and Maintenance Expenses	3,306,893	
Other Operating Expenses		
Depreciation Expense (403)	1,220,774	15
Amortization Expense (404-407)	0	16
Taxes (408)	846,668	17
Total Other Operating Expenses	2,067,442	
Total Operating Expenses	5,374,335	
NET OPERATING INCOME	1,097,245	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	15,508	1,185,745	2,668,971	4
Commercial	2,101	914,138	1,515,488	5
Industrial	143	612,856	699,598	6
Total Metered Sales to General Customers (461)	17,752	2,712,739	4,884,057	
Private Fire Protection Service (462)	1		80,321	7
Public Fire Protection Service (463)	1		1,119,905	8
Other Sales to Public Authorities (464)	119	119,173	161,213	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	17,873	2,831,912	6,245,496	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	1,119,905	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	1,119,905	
Forfeited Discounts (470):		
Customer late payment charges	48,090	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	48,090	
Miscellaneous Service Revenues (471):		
MISC SERVICE REVENUES	3	7
Total Miscellaneous Service Revenues (471)	3	
Rents from Water Property (472):		
RENTAL OF UTILITY SPACE	124,274	8
Total Rents from Water Property (472)	124,274	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	53,788	10
Other (specify):		
A/R INTEREST INCOME	(71)	11
Total Other Water Revenues (474)	53,717	
Amortization of Construction Grants (475):		
NONE	0	12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	3,387	1
Operation Labor and Expenses (601)	0	2
Purchased Water (602)	0	3
Miscellaneous Expenses (603)	243,400	4
Rents (604)	0	5
Maintenance Supervision and Engineering (610)	3,387	6
Maintenance of Structures and Improvements (611)	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	8
Maintenance of Lake, River and Other Intakes (613)	0	9
Maintenance of Wells and Springs (614)	9,654	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	11
Maintenance of Supply Mains (616)	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	13
Total Source of Supply Expenses	259,828	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	10,161	14
Fuel for Power Production (621)	0	15
Power Production Labor and Expenses (622)	0	16
Fuel or Power Purchased for Pumping (623)	622,149	17
Pumping Labor and Expenses (624)	21,497	18
Expenses Transferred--Credit (625)	0	19
Miscellaneous Expenses (626)	61,179	20
Rents (627)	0	21
Maintenance Supervision and Engineering (630)	10,161	22
Maintenance of Structures and Improvements (631)	31,292	23
Maintenance of Power Production Equipment (632)	0	24
Maintenance of Pumping Equipment (633)	52,847	25
Total Pumping Expenses	809,286	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	5,081	26
Chemicals (641)	85,069	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	61,526	28
Miscellaneous Expenses (643)	2,798	29
Rents (644)	0	30
Maintenance Supervision and Engineering (650)	11,872	31
Maintenance of Structures and Improvements (651)	326	32
Maintenance of Water Treatment Equipment (652)	35,517	33
Total Water Treatment Expenses	202,189	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	8,242	34
Storage Facilities Expenses (661)	14,610	35
Transmission and Distribution Lines Expenses (662)	92,207	36
Meter Expenses (663)	19,418	37
Customer Installations Expenses (664)	25,885	38
Miscellaneous Expenses (665)	95,944	39
Rents (666)	0	40
Maintenance Supervision and Engineering (670)	10,285	41
Maintenance of Structures and Improvements (671)	0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	43,473	43
Maintenance of Transmission and Distribution Mains (673)	206,988	44
Maintenance of Fire Mains (674)	0	45
Maintenance of Services (675)	136,466	46
Maintenance of Meters (676)	47,315	47
Maintenance of Hydrants (677)	48,252	48
Maintenance of Miscellaneous Plant (678)	12,765	49
Total Transmission and Distribution Expenses	761,850	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	0	50
Meter Reading Labor (902)	52,489	51
Customer Records and Collection Expenses (903)	72,953	52
Uncollectible Accounts (904)	0	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)	28,440	54
Total Customer Accounts Expenses	153,882	
 SALES EXPENSES		
Sales Expenses (910)	0	55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	465,436	56
Office Supplies and Expenses (921)	61,160	57
Administrative Expenses Transferred--Credit (922)	135,090	58
Outside Services Employed (923)	103,230	59
Property Insurance (924)	5,759	60
Injuries and Damages (925)	43,918	61
Employee Pensions and Benefits (926)	428,724	62
Regulatory Commission Expenses (928)	0	63
Duplicate Charges--Credit (929)	0	64
Miscellaneous General Expenses (930)	56,264	65
Rents (931)	0	66
Maintenance of General Plant (932)	90,457	67
Total Administrative and General Expenses	1,119,858	
 Total Operation and Maintenance Expenses	3,306,893	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		840,079	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		44,454	2
Net property tax equivalent		795,625	
Social Security		94,471	3
PSC Remainder Assessment		5,431	4
Other (specify):			
A/N 4082: UNEMPLOYMENT TAXES		(209)	5
A/N 4084: SARA FEES		1,350	6
TAX EQUIVALENT CHARGED TO CLEARING ACCTS		(50,000)	7
Total tax expense		846,668	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waukesha				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.210000				3
County tax rate	mills		2.470000				4
Local tax rate	mills		9.450000				5
School tax rate	mills		10.040000				6
Voc. school tax rate	mills		1.500000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.670000				10
Less: state credit	mills		1.500000				11
Net tax rate	mills		22.170000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.450000				14
Combined School Tax Rate	mills		11.540000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.990000				17
Total Tax Rate	mills		23.670000				18
Ratio of Local and School Tax to Total	dec.		0.886777				19
Total tax net of state credit	mills		22.170000				20
Net Local and School Tax Rate	mills		19.659835				21
Utility Plant, Jan. 1	\$	53,299,034	53,299,034				22
Materials & Supplies	\$	281,427	281,427				23
Subtotal	\$	53,580,461	53,580,461				24
Less: Plant Outside Limits	\$	1,639,775	1,639,775				25
Taxable Assets	\$	51,940,686	51,940,686				26
Assessment Ratio	dec.		0.936800				27
Assessed Value	\$	48,658,035	48,658,035				28
Net Local & School Rate	mills		19.659835				29
Tax Equiv. Computed for Current Year	\$	956,609	956,609				30
Tax Equivalent per 1994 PSC Report	\$	840,079					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	840,079					32 33
Tax equiv. for current year (see note 6)	\$	840,079					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	67,022		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	774,889	43,354	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	147,399		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	989,310	43,354	
PUMPING PLANT			
Land and Land Rights (320)	180,985		12
Structures and Improvements (321)	1,363,673	12,020	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	2,617,704	748,131	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	4,162,362	760,151	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	58,861		22
Water Treatment Equipment (332)	160,603	4,631	23
Total Water Treatment Plant	219,464	4,631	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	67,998		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			67,022	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)	3,000		815,243	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			147,399	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	3,000	0	1,029,664	
PUMPING PLANT				
Land and Land Rights (320)			180,985	12
Structures and Improvements (321)	1,500		1,374,193	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	325,418		3,040,417	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	326,918	0	4,595,595	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			58,861	22
Water Treatment Equipment (332)	2,579		162,655	23
Total Water Treatment Plant	2,579	0	221,516	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			67,998	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	4,000,876	30,241	26
Transmission and Distribution Mains (343)	23,885,815	2,110,339	27
Fire Mains (344)	0		28
Services (345)	7,380,103	436,065	29
Meters (346)	3,833,137	131,345	30
Hydrants (348)	2,738,016	167,744	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	41,905,945	2,875,734	
GENERAL PLANT			
Land and Land Rights (389)	68,390		33
Structures and Improvements (390)	1,377,075		34
Office Furniture and Equipment (391)	131,999	1,186	35
Computer Equipment (391.1)	1,667,691	110,731	36
Transportation Equipment (392)	625,450	60,712	37
Stores Equipment (393)	9,109		38
Tools, Shop and Garage Equipment (394)	251,448	5,767	39
Laboratory Equipment (395)	5,842		40
Power Operated Equipment (396)	514,582	77,656	41
Communication Equipment (397)	192,882	4,171	42
SCADA Equipment (397.1)	298,335	26,257	43
Miscellaneous Equipment (398)	1,512		44
Other Tangible Property (399)	0		45
Total General Plant	5,144,315	286,480	
Total utility plant in service directly assignable	52,421,396	3,970,350	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	52,421,396	3,970,350	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	8,000		4,023,117 26
Transmission and Distribution Mains (343)	3,149		25,993,005 27
Fire Mains (344)			0 28
Services (345)	2,590		7,813,578 29
Meters (346)	4,925		3,959,557 30
Hydrants (348)	713		2,905,047 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	19,377	0	44,762,302
GENERAL PLANT			
Land and Land Rights (389)			68,390 33
Structures and Improvements (390)			1,377,075 34
Office Furniture and Equipment (391)			133,185 35
Computer Equipment (391.1)			1,778,422 36
Transportation Equipment (392)	18,868		667,294 37
Stores Equipment (393)			9,109 38
Tools, Shop and Garage Equipment (394)	10,428		246,787 39
Laboratory Equipment (395)			5,842 40
Power Operated Equipment (396)	143,242		448,996 41
Communication Equipment (397)			197,053 42
SCADA Equipment (397.1)	30,000		294,592 43
Miscellaneous Equipment (398)			1,512 44
Other Tangible Property (399)			0 45
Total General Plant	202,538	0	5,228,257
Total utility plant in service directly assignable	554,412	0	55,837,334
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	554,412	0	55,837,334

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	684,060	2.75%	21,864	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	32,306	1.00%	1,474	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	716,366		23,338	
PUMPING PLANT				
Structures and Improvements (321)	526,724	2.50%	34,223	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	1,469,904	5.24%	148,243	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	1,996,628		182,466	
WATER TREATMENT PLANT				
Structures and Improvements (331)	40,027	3.55%	2,090	16
Water Treatment Equipment (332)	100,441	6.67%	11,362	17
Total Water Treatment Plant	140,468		13,452	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	1,065,350	1.69%	68,811	19
Transmission and Distribution Mains (343)	3,050,500	0.92%	229,442	20
Fire Mains (344)	0			21
Services (345)	1,564,666	1.75%	132,945	22
Meters (346)	2,079,006	4.00%	246,494	23
Hydrants (348)	578,462	1.69%	47,684	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	8,337,984		725,376	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314	3,000				702,924	4
315					0	5
316					33,780	6
317					0	7
	3,000	0	0	0	736,704	
321	1,500				559,447	8
322					0	9
323					0	10
324					0	11
325	325,418				1,292,729	12
326					0	13
327					0	14
328					0	15
	326,918	0	0	0	1,852,176	
331					42,117	16
332	2,579				109,224	17
	2,579	0	0	0	151,341	
341					0	18
342	8,000				1,126,161	19
343	3,149	315	63		3,276,541	20
344					0	21
345	2,590	6,436	598		1,689,183	22
346	4,925		405		2,320,980	23
348	713	1,049	53		624,437	24
349					0	25
	19,377	7,800	1,119	0	9,037,302	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	308,912	2.50%	34,427	26
Office Furniture and Equipment (391)	113,305	6.70%	8,923	27
Computer Equipment (391.1)	1,263,351	6.70%	317,718	28
Transportation Equipment (392)	423,989	14.30%	64,671	29
Stores Equipment (393)	5,613	5.00%	351	30
Tools, Shop and Garage Equipment (394)	208,242	6.70%	16,534	31
Laboratory Equipment (395)	4,974	6.70%	391	32
Power Operated Equipment (396)	548,078	14.30%	26,804	33
Communication Equipment (397)	245,305	10.00%	19,705	34
SCADA Equipment (397.1)	0	10.00%	29,459	35
Miscellaneous Equipment (398)	1,512	6.70%		36
Other Tangible Property (399)	0			37
Total General Plant	<u>3,123,281</u>		<u>518,983</u>	
Total accum. prov. directly assignable	<u>14,314,727</u>		<u>1,463,615</u>	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 <u><u>14,314,727</u></u>		 <u><u>1,463,615</u></u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					343,339	26
391			902		123,130	27
391.1					1,581,069	28
392	18,868		1,984		471,776	29
393					5,964	30
394	10,428				214,348	31
395					5,365	32
396	143,242		29,500		461,140	33
397				(137,118)	127,892	34
397.1	30,000			137,118	136,577	35
398					1,512	36
399					0	37
	202,538	0	32,386	0	3,472,112	
	554,412	7,800	33,505	0	15,249,635	
					0	38
	554,412	7,800	33,505	0	15,249,635	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply					
Month	Purchased Water	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(b)	(c)	(d)	(e)	
	(000's)	(000's)	(000's)	(000's)	
January			228,657	228,657	1
February			201,744	201,744	2
March			226,316	226,316	3
April			228,628	228,628	4
May			250,481	250,481	5
June			264,379	264,379	6
July			330,022	330,022	7
August			276,664	276,664	8
September			252,791	252,791	9
October			241,964	241,964	10
November			220,496	220,496	11
December			231,074	231,074	12
Total annual pumpage	0	0	2,953,216	2,953,216	
Less: Water sold				2,831,912	13
Volume pumped but not sold				121,304	14
Volume sold as a percent of volume pumped				96%	15
Volume used for water production, water quality and system maintenance				18,013	16
Volume related to equipment/system malfunction				2,957	17
Non-utility volume NOT included in water sales				570	18
Total volume not sold but accounted for				21,540	19
Volume pumped but unaccounted for				99,764	20
Percent of water lost				3%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				12,781	23
Date of maximum: 7/17/2002					24
Cause of maximum:					25
Hot & dry					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				5,728	26
Date of minimum: 2/9/2002					27
Total KWH used for pumping for the year				11,307,807	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
#1 NORTH STREET	BH427	1,907	10	0	No	1
#2 BAXTER ST	BH428	1,835	14	871,200	Yes	2
#3 MORELAND	BH429	1,995	14	1,152,000	Yes	3
#4 NEWHALL	BH4303	1,995	12	0	No	4
# 5 EAST AVE	BH431	2,120	19	1,587,000	Yes	5
#6 SUNSET DR	BH432	2,075	20	2,207,520	Yes	6
#7 MERRILL	BH433	1,650	20	1,632,960	Yes	7
#8 SAYLESVILLE RD	BH434	2,024	20	2,424,960	Yes	8
#9 CRESTWOOD	BH435	1,725	20	1,944,000	Yes	9
#10 WOLF RD	BH436	2,145	28	3,663,360	Yes	10

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#10	#1B	#2A	1
Location	1905 WOLF RD	126 E NORTH ST	1032 BAXTER ST	2
Purpose	P	B	P	3
Destination	R	D	R	4
Pump Manufacturer	BYRON JACKSON	LAYNE/BOWLER	BYRON JACKSON	5
Year Installed	1999	1996	1993	6
Type	SUBMERSIBLE	VERTICAL TURBINE	SUBMERSIBLE	7
Actual Capacity (gpm)	2,544	1,000	605	8
Pump Motor or Standby Engine Mfr	BYRON JACKSON	US	BYRON JACKSON	9
Year Installed	2002	1996	1993	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	1,000	60	200	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#2B	#3A	#5A	14
Location	1032 BAXTER	413 S MORELAND	1430 S EAST AVE	15
Purpose	B	P	P	16
Destination	D	D	R	17
Pump Manufacturer	PEERLESS	GOULDS	GOULDS	18
Year Installed	1998	2001	1999	19
Type	CENTRIFUGAL	SUBMERSIBLE	VERTICAL TURBINE	20
Actual Capacity (gpm)	800	800	1,102	21
Pump Motor or Standby Engine Mfr	US	FRANKLIN	GE	22
Year Installed	1998	2001	1991	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	75	200	250	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#5B	#5C	#6A	1
Location	1430 S EAST AVE	1430 S EAST AVE	2320 W SUNSET DR	2
Purpose	B	B	P	3
Destination	D	D	R	4
Pump Manufacturer	PEERLESS	ITT-AL	BYRON JACKSON	5
Year Installed	1956	1996	1997	6
Type	CENTRIFUGAL	CENTRIFUGAL	SUBMERSIBLE	7
Actual Capacity (gpm)	1,200	800	1,533	8
Pump Motor or Standby Engine Mfr	GE	MARATHON	BYRON JACKSON	10
Year Installed	1956	1996	1999	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	40	400	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#6B	#6C	#7	14
Location	2320 W SUNSET DR	2320 W SUNSET DR S31	W27521 W SUNSET DR	15
Purpose	B	B	P	16
Destination	D	D	D	17
Pump Manufacturer	AC	ITT AC	AMERICAN	18
Year Installed	1985	2000	1996	19
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	2,000	2,300	1,134	21
Pump Motor or Standby Engine Mfr	MARATHON	US	IDEAL	23
Year Installed	1996	2000	1996	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	125	150	350	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#8A	#8B	#8C	1
Location	3103 SAYLESVILLE RD	3103 SAYLESVILLE RD	3103 SAYLESVILLE RD	2
Purpose	P	B	B	3
Destination	R	D	D	4
Pump Manufacturer	PEERLESS	ITT	ITT	5
Year Installed	1995	1995	1996	6
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,684	1,550	1,800	8
Pump Motor or Standby Engine Mfr	IDEAL	TOSHIBA	MARATHON	9 10
Year Installed	1995	1995	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	450	75	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#9A	#9B	#9C	14
Location	513 CRESTWOOD DR	513 CRESTWOOD DR	513 CRESTWOOD DR	15
Purpose	P	B	B	16
Destination	R	D	D	17
Pump Manufacturer	CENTRILIFT	AURORA	PEERLESS	18
Year Installed	2002	1993	1982	19
Type	SUBMERSIBLE	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,350	2,200	1,400	21
Pump Motor or Standby Engine Mfr	CENTRILIFT	MARATHON	MARATHON	22 23
Year Installed	2002	1993	1993	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	350	125	75	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	AIRPORT BOOSTER-A	AIRPORT BOOSTER-B	HIGHLINE BOOSTER-A	1
Location	200 W MORELAND BLVD	200 W MORELAND BLVD	1504 E SUNSET DR	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	PEERLESS	5
Year Installed	1989	1989	1998	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,900	1,100	1,000	8
Pump Motor or Standby Engine Mfr	US	GE	US	9 10
Year Installed	1989	2001	1998	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	30	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGHLINE BOOSTER-B	HIGHLINE BOOSTER-C	HILLCREST BOOSTER-A	14
Location	1504 E SUNSET DR	1504 E SUNSET DR	1752 E MAIN ST	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	PEERLESS	PEERLESS	AURORA	18
Year Installed	1998	1998	1996	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,000	1,000	250	21
Pump Motor or Standby Engine Mfr	US	US	MARATHON	22 23
Year Installed	1998	1998	1996	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	50	15	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	HILLCREST BOOSTER-B	HILLCREST BOOSTER-C	HILLCREST BOOSTER-D	1
Location	1752 E MAIN ST	1752 E MAIN ST	1752 E MAIN ST	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	BERKLEY	5
Year Installed	1996	1996	2000	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	250	2,000	60	8
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON	US	9
Year Installed	1996	1996	2000	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	15	75	5	12
				13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	MADISON BOOSTER-A	MADISON BOOSTER-B	RIVER HILLS-A	14
Location	1150 MADISON ST	1150 MADISON ST	1150 RIVER PLACE BLVD	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	AURORA	AURORA	18
Year Installed	2001	1997	2002	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	2,200	1,200	110	21
Pump Motor or Standby Engine Mfr	US	MARATHON	MARATHON	22
Year Installed	2001	1997	2002	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	75	40	3	25
				26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	RIVER HILLS-B	SOUTHEAST BOOSTER	STARDUST BOOSTER-A	1
Location	1150 RIVER PLACE BLVD	1430 S EAST AVE	1855 STARDUST DR	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AC	AURORA	5
Year Installed	2002	1983	1992	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	110	900	500	8
Pump Motor or Standby Engine Mfr	MARATHON	US	MARATHON	9 10
Year Installed	2002	1983	1992	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	3	40	10	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	STARDUST BOOSTER-B	TALLGRASS BOOSTER	WOODRIDGE BOOSTER-A	14
Location	1855 STARDUST DR	1020 N UNIVERSITY DR	2825 WOODRIDGE LN	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	AURORA	WEINMAN	18
Year Installed	1976	1996	1999	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,000	130	1,000	21
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON	LEESON	22 23
Year Installed	1991	1996	1999	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	30	5	40	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	1
Identification	WOODRIDGE BOOSTER-B			1
Location	2825 WOODRIDGE LN			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	WEINMAN			5
Year Installed	1999			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	1,000			8
Pump Motor or Standby Engine Mfr	LEESON			9 10
Year Installed	1999			11
Type	ELECTRIC			12
Horsepower	40			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	14
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#2	#5	#6	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1932	1956	1960	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	0	0	6
Total capacity in gallons (actual)	222,000	2,000,000	2,000,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	9.2590	1.6070	2.6510	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#8	#9	EVERGREEN TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1968	1970	1958	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	0	108	6
Total capacity in gallons (actual)	2,000,000	1,500,000	250,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.3780	1.9440		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	Y	Y		14

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	HILLCREST	HUNTER TOWER	MEADOWBROOK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1978	1998	1999	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	123	263	159	6
Total capacity in gallons (actual)	5,000,000	400,000	300,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	MORRIS TOWER	NE AREA/DAVIDSON	NW AREA/UWW	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	S	3
Year constructed	1998	1968	1991	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	180	150	163	6
Total capacity in gallons (actual)	100,000	250,000	1,250,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	1.250	552	0	0	0	552	1	
M	D	2.000	1,461	0	0	0	1,461	2	
M	D	4.000	3,508	1,675	0	0	5,183	3	
M	D	6.000	420,953	118	905	0	420,166	4	
P	D	6.000	559	389	0	0	948	5	
M	D	8.000	592,447	414	0	0	592,861	6	
P	D	8.000	72,083	15,341	0	0	87,424	7	
M	D	10.000	7,800	0	0	0	7,800	8	
M	T	12.000	240,705	1,100	0	0	241,805	9	
P	D	12.000	26,398	4,688	0	0	31,086	10	
M	T	16.000	88,338	0	0	0	88,338	11	
P	T	16.000	314	2,692	0	0	3,006	12	
M	T	20.000	48,699	4,400	0	0	53,099	13	
P	T	20.000	0	3,652	0	0	3,652	14	
M	T	24.000	7,631	0	0	0	7,631	15	
Total Within Municipality			1,511,448	34,469	905	0	1,545,012		
Total Utility			1,511,448	34,469	905	0	1,545,012		

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.500	7	0	0	0	7		1
M	0.750	2,325	0	27	0	2,298		2
P	1.000	146	195	0	0	341		3
M	1.000	13,231	48	5	0	13,274		4
M	1.250	1,182	46	0	0	1,228		5
P	1.250	129	3	0	0	132		6
M	1.500	446	2	0	0	448		7
M	2.000	386	0	0	0	386		8
P	2.000	3	3	0	0	6		9
M	3.000	8	0	0	0	8		10
M	4.000	153	3	0	0	156		11
P	6.000	3	17	0	0	20		12
M	6.000	106	1	0	0	107		13
M	8.000	85	0	0	0	85		14
P	8.000	2	1	0	0	3		15
M	12.000	2	0	0	0	2		16
Total Utility		18,214	319	32	0	18,501	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	14,720	400	23	1	15,098	254	1
0.750	1,661	30	9	10	1,692	43	2
1.000	877	25	12	0	890	36	3
1.500	333	10	5	0	338	55	4
2.000	289	17	9	3	300	60	5
3.000	45	2	1	0	46	10	6
4.000	16	0	0	0	16	7	7
6.000	11	0	0	0	11	9	8
Total:	17,952	484	59	14	18,391	474	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	14,185	534	38	15	0	326	15,098	1
0.750	1,267	310	13	3	0	99	1,692	2
1.000	56	727	30	29	0	48	890	3
1.500	0	295	13	13	0	17	338	4
2.000	0	211	34	47	0	8	300	5
3.000	0	17	3	6	0	20	46	6
4.000	0	5	6	4	0	1	16	7
6.000	0	2	6	2	0	1	11	8
Total:	15,508	2,101	143	119	0	520	18,391	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	10	5	0	0	15	1
Within Municipality	2,842	45	4	0	2,883	2
Total Fire Hydrants	2,852	50	4	0	2,898	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 1,767
 Number of distribution system valves end of year: 3,847
 Number of distribution valves operated during year: 2,410

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

A/N 470 Customer Forfeited Discounts: \$27,584 - 135% increase. Increase is primarily due to our 2002 rate increase and higher A/R balances.

A/N 471 Misc Service Revenues: (\$30,379) - 100% decrease. 2001 amount was an extra-ordinary entry in the amount of \$30,248 made for WRS funds due from the city.

A/N 472 Rents from Utility Property: \$36,600 - 42% increase. In 2002, our cell phone lease revenue increased because we recognize the revenue in the year the payment is received which may cause a timing difference.

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/N 603 Misc Expenses: \$179,955 - 284% increase. Annual amortization of Radium Compliance/Osteosarcoma Study for a 7-yr term is charged to this account per PSC authorization. The amortization was adjusted in 2002 to allow the total to date expenses to be amortized evenly over the remaining 3 years.

A/N 623 Fuel or Power Purchased for Pumping: \$81,323 - 15% increase. The increase is due to higher gallons pumped and the increased cost of power in 2002.

A/N 631 Maint of Pumping Equipment: \$26,900 - 34% decrease. The extent of planned maintenance projects varies from year to year.

A/N 641 Chemicals: See subaccounts.

A/N 642 Operation Labor & Expenses: \$56,867 - 320% increase. Increase is due to new testing requirements. The 2002 actual is still under the budgeted amount.

A/N 665 Misc Expenses: \$78,303 - 543% increase. These costs are primarily for implementing the GIS and GSP systems. Contracted help had been used to keep this project up to date.

A/N 672 Maint of Dist Reservoirs & Standpipes: \$43,346 - 342% increase. There was virtually no expense in 2001.

A/N 675 Maint of Services: \$43,241 - 46% increase. While we budgeted \$69,426 for replacing (75) iron services, the actual costs were higher than expected.

A/N 677 Maint of Hydrants: (\$22,604) - 32% decrease. The 2001 amount was higher than normal due to completing a hydrant survey, as a result of limited amount of capital work available.

A/N 903 Cust Records & Collection Expenses: \$18,664 - 34% increase. The 2001 amount of \$51,012 was lower than normal. The year 2000 was \$81,776 and in 1999 \$71,307.

A/N 921 Office Supplies & Expenses: (\$15,140) - 20% decrease. 2001 amount was higher than normal. 2002 amount was significantly under the budgeted amount.

A/N 922 Admin Expenses Transferred-Credit: \$41,703 - 45% increase. 2001 amount was lower than budgeted as a result of not having many capital projects as in past years.

A/N 923 Outside Services Employed: (\$69,698) - 59% decrease. 2001 amount was higher than normal. It included a Compensation Study as well as significant radium litigation costs. 2002 amount was under the budgeted amount due to the City assuming a large portion of the radium litigation costs.

A/N 930 Misc General Expenses: \$29,930 - 113% increase. 2001 amount was

WATER OPERATING SECTION FOOTNOTES

lower than normal. 2002 was more normal but still under the budgeted amount

Property Tax Equivalent (Water) (Page W-07)

The lower tax equivalent per 1994 PSC Report has been authorized by the Waukesha Common Council thru yr 2004.

Water Utility Plant in Service (Page W-08)

Additions during the year:

A/N 325 Electric Pumping Equipment \$748,131: Well #3 rehab \$186,927; Well #3 line reactors \$5,323; Well #4 check valve \$1,310; Well #9 rehab \$274,884; Well #9 line reactors \$6,865; Well #9 water quality study \$9,920; Well #9 rehab & emergency pump repair \$262,902.

A/N 391.1 Computer Equipment \$110,731: GIS Development \$30,584; Customer Information System \$16,950; Network Administration \$34,300; Computers & hardware \$19,921; Financial System upgrade \$439; Information Technology Teams \$8,537.

Retirements during the year:

A/N 325 Electric Pumping Equipment \$325,418: Well #4 deep well oiler \$22,000; Well #3 1994 well rehab costs \$57,165; Well #9 deep well oil system, control panel & 1994 well rehab costs \$136,686; Well #10 pump repair \$104,750; Tallgrass booster 1997 Aurora pump \$4,817.

A/N 396 Power Operated Equipment \$143,242: 12" JD bucker \$306; Ford 655C backhoe loader \$74,188; JD 310D backhoe loader \$63,248; Stanley breaker MB550 \$5,500.

WATER OPERATING SECTION FOOTNOTES

Accumulated Provision for Depreciation - Water (Page W-10)

Sub-accounts:

- 332.0 Water treatment equipment-chlorine
- 332.1 Water treatment equipment-fluoride
- 332.2 Water treatment equipment-silicate
- 345.0 Services-street
- 345.1 Services-property
- 346.0 Meters
- 346.1 Meters-AMR
- 397.0 Communication equipment-radios, phones
- 397.1 Billing computer
- 397.2 Scada system
- 397.3 Micro-computers

Accts 391-398 are amortized per PSC docket 05-US-106.

A/N 396 & A/N 397: Actual reserve exceeds accumulated depreciation for plant in service due to trade-in/salvage in past years which the allowance exceeds the fully depreciated book value.

A/N 397 & A/N 397.1 Communication Equipment & Scada Equipment: reclassification adjustment was done per PSC's analytical review of our 2001 report.

Water Mains (Page W-17)

Column E # of feet added during the year: 27,037.5' are developer installed at actual cost. 7,430.7' are Utility installed mains and/or infrastructure work. A portion of Utility installed mains may be billed to the City as TID.

Water Services (Page W-18)

Column d water services added during the year: Services installed by the Utility are directly billed to property owners after completion on the basis of the prior year's average cost of 1" copper service. In 2002, 260 services were developer installed & 28 services were homeowner installed laterals. Homeowner installed laterals are recorded at estimated cost.

Meters (Page W-19)

Adjustments Increase or (Decrease), column e: Reconciliation between purchased, used, & retired.

Hydrants and Distribution System Valves (Page W-20)

We continue to test & operate distribution valves & hydrants as part of our 2-year cyclical schedule.
